

Final Rule

LSA Document #14-334(F)

DIGEST

Repeals 45 IAC 4.1-1-1, 45 IAC 4.1-1-2, 45 IAC 4.1-1-4, 45 IAC 4.1-1-5, 45 IAC 4.1-1-6, 45 IAC 4.1-1-7, 45 IAC 4.1-1-8, 45 IAC 4.1-1-9, 45 IAC 4.1-1-10, 45 IAC 4.1-1-11, 45 IAC 4.1-1-12, 45 IAC 4.1-1-13, 45 IAC 4.1-1-14, 45 IAC 4.1-2-1, 45 IAC 4.1-2-2, 45 IAC 4.1-2-3, 45 IAC 4.1-2-4, 45 IAC 4.1-2-5, 45 IAC 4.1-2-6, 45 IAC 4.1-2-7, 45 IAC 4.1-2-8, 45 IAC 4.1-2-9, 45 IAC 4.1-2-10, 45 IAC 4.1-3-1, 45 IAC 4.1-3-2, 45 IAC 4.1-3-3, 45 IAC 4.1-3-4, 45 IAC 4.1-3-5, 45 IAC 4.1-3-7, 45 IAC 4.1-3-8, 45 IAC 4.1-3-9, 45 IAC 4.1-3-10, 45 IAC 4.1-3-11, 45 IAC 4.1-3-12, 45 IAC 4.1-3-13, 45 IAC 4.1-4-1, 45 IAC 4.1-4-2, 45 IAC 4.1-4-3, 45 IAC 4.1-4-4, 45 IAC 4.1-5-1, 45 IAC 4.1-5-2, 45 IAC 4.1-5-3, 45 IAC 4.1-5-4, 45 IAC 4.1-5-5, 45 IAC 4.1-5-6, 45 IAC 4.1-5-7, 45 IAC 4.1-5-8, 45 IAC 4.1-5-9, 45 IAC 4.1-5-10, 45 IAC 4.1-5-11, 45 IAC 4.1-5-12, 45 IAC 4.1-6-1, 45 IAC 4.1-6-2, 45 IAC 4.1-7-1, 45 IAC 4.1-7-2, 45 IAC 4.1-7-3, 45 IAC 4.1-8-1, 45 IAC 4.1-8-2, 45 IAC 4.1-8-3, 45 IAC 4.1-8-4, 45 IAC 4.1-8-5, 45 IAC 4.1-8-6, 45 IAC 4.1-8-7, 45 IAC 4.1-8-8, 45 IAC 4.1-9-3, 45 IAC 4.1-9-4, 45 IAC 4.1-9-6, 45 IAC 4.1-11-1, 45 IAC 4.1-11-2, 45 IAC 4.1-11-3, 45 IAC 4.1-11-4, 45 IAC 4.1-11-5, 45 IAC 4.1-12-1, 45 IAC 4.1-12-2, 45 IAC 4.1-12-3, 45 IAC 4.1-12-4, 45 IAC 4.1-12-5, 45 IAC 4.1-13-1, 45 IAC 4.1-13-2, and 45 IAC 4.1-13-5, concerning death taxation. Effective 30 days after filing with the Publisher.

45 IAC 4.1-1-1; 45 IAC 4.1-1-2; 45 IAC 4.1-1-4; 45 IAC 4.1-1-5; 45 IAC 4.1-1-6; 45 IAC 4.1-1-7; 45 IAC 4.1-1-8; 45 IAC 4.1-1-9; 45 IAC 4.1-1-10; 45 IAC 4.1-1-11; 45 IAC 4.1-1-12; 45 IAC 4.1-1-13; 45 IAC 4.1-1-14; 45 IAC 4.1-2-1; 45 IAC 4.1-2-2; 45 IAC 4.1-2-3; 45 IAC 4.1-2-4; 45 IAC 4.1-2-5; 45 IAC 4.1-2-6; 45 IAC 4.1-2-7; 45 IAC 4.1-2-8; 45 IAC 4.1-2-9; 45 IAC 4.1-2-10; 45 IAC 4.1-3-1; 45 IAC 4.1-3-2; 45 IAC 4.1-3-3; 45 IAC 4.1-3-4; 45 IAC 4.1-3-5; 45 IAC 4.1-3-7; 45 IAC 4.1-3-8; 45 IAC 4.1-3-9; 45 IAC 4.1-3-10; 45 IAC 4.1-3-11; 45 IAC 4.1-3-12; 45 IAC 4.1-3-13; 45 IAC 4.1-4-1; 45 IAC 4.1-4-2; 45 IAC 4.1-4-3; 45 IAC 4.1-4-4; 45 IAC 4.1-5-1; 45 IAC 4.1-5-2; 45 IAC 4.1-5-3; 45 IAC 4.1-5-4; 45 IAC 4.1-5-5; 45 IAC 4.1-5-6; 45 IAC 4.1-5-7; 45 IAC 4.1-5-8; 45 IAC 4.1-5-9; 45 IAC 4.1-5-10; 45 IAC 4.1-5-11; 45 IAC 4.1-5-12; 45 IAC 4.1-6-1; 45 IAC 4.1-6-2; 45 IAC 4.1-7-1; 45 IAC 4.1-7-2; 45 IAC 4.1-7-3; 45 IAC 4.1-8-1; 45 IAC 4.1-8-2; 45 IAC 4.1-8-3; 45 IAC 4.1-8-4; 45 IAC 4.1-8-5; 45 IAC 4.1-8-6; 45 IAC 4.1-8-7; 45 IAC 4.1-8-8; 45 IAC 4.1-9-3; 45 IAC 4.1-9-4; 45 IAC 4.1-9-6; 45 IAC 4.1-11-1; 45 IAC 4.1-11-2; 45 IAC 4.1-11-3; 45 IAC 4.1-11-4; 45 IAC 4.1-11-5; 45 IAC 4.1-12-1; 45 IAC 4.1-12-2; 45 IAC 4.1-12-3; 45 IAC 4.1-12-4; 45 IAC 4.1-12-5; 45 IAC 4.1-13-1; 45 IAC 4.1-13-2; 45 IAC 4.1-13-5

SECTION 1. THE FOLLOWING ARE REPEALED: 45 IAC 4.1-1-1; 45 IAC 4.1-1-2; 45 IAC 4.1-1-4; 45 IAC 4.1-1-5; 45 IAC 4.1-1-6; 45 IAC 4.1-1-7; 45 IAC 4.1-1-8; 45 IAC 4.1-1-9; 45 IAC 4.1-1-10; 45 IAC 4.1-1-11; 45 IAC 4.1-1-12; 45 IAC 4.1-1-13; 45 IAC 4.1-1-14; 45 IAC 4.1-2-1; 45 IAC 4.1-2-2; 45 IAC 4.1-2-3; 45 IAC 4.1-2-4; 45 IAC 4.1-2-5; 45 IAC 4.1-2-6; 45 IAC 4.1-2-7; 45 IAC 4.1-2-8; 45 IAC 4.1-2-9; 45 IAC 4.1-2-10; 45 IAC 4.1-3-1; 45 IAC 4.1-3-2; 45 IAC 4.1-3-3; 45 IAC 4.1-3-4; 45 IAC 4.1-3-5; 45 IAC 4.1-3-7; 45 IAC 4.1-3-8; 45 IAC 4.1-3-9; 45 IAC 4.1-3-10; 45 IAC 4.1-3-11; 45 IAC 4.1-3-12; 45 IAC 4.1-3-13; 45 IAC 4.1-4-1; 45 IAC 4.1-4-2; 45 IAC 4.1-4-3; 45 IAC 4.1-4-4; 45 IAC 4.1-5-1; 45 IAC 4.1-5-2; 45 IAC 4.1-5-3; 45 IAC 4.1-5-4; 45 IAC 4.1-5-5; 45 IAC 4.1-5-6; 45 IAC 4.1-5-7; 45 IAC 4.1-5-8; 45 IAC 4.1-5-9; 45 IAC 4.1-5-10; 45 IAC 4.1-5-11; 45 IAC 4.1-5-12; 45 IAC 4.1-6-1; 45 IAC 4.1-6-2; 45 IAC 4.1-7-1; 45 IAC 4.1-7-2; 45 IAC 4.1-7-3; 45 IAC 4.1-8-1; 45 IAC 4.1-8-2; 45 IAC 4.1-8-3; 45 IAC 4.1-8-4; 45 IAC 4.1-8-5; 45 IAC 4.1-8-6; 45 IAC 4.1-8-7; 45 IAC 4.1-8-8; 45 IAC 4.1-9-3; 45 IAC 4.1-9-4; 45 IAC 4.1-9-6; 45 IAC 4.1-11-1; 45 IAC 4.1-11-2; 45 IAC 4.1-11-3; 45 IAC 4.1-11-4; 45 IAC 4.1-11-5; 45 IAC 4.1-12-1; 45 IAC 4.1-12-2; 45 IAC 4.1-12-3; 45 IAC 4.1-12-4; 45 IAC 4.1-12-5; 45 IAC 4.1-13-1; 45 IAC 4.1-13-2; 45 IAC 4.1-13-5

LSA Document #14-334(F)

Notice of Intent: [20140813-IR-045140334NIA](#)Proposed Rule: [20140917-IR-045140334PRA](#)

Hearing Held: October 14, 2014

Approved by Attorney General: November 18, 2014

Approved by Governor: November 21, 2014

Filed with Publisher: November 25, 2014, 3:41 p.m.

Documents Incorporated by Reference: None Received by Publisher

Small Business Regulatory Coordinator: Bruce Kolb, Attorney, Department of State Revenue, Indiana Government Center North, 100 North Senate Avenue, Room N248, Indianapolis, IN 46204, (317) 232-2107, bkolb@dor.in.gov

